

Idaho Transportation Department

Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor surcharge, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: One-time funding for Airport Development Grants to serve as match for federal AIR-21 funding, or as appropriated.

Budget Unit: TRFG(290) Aeronautics

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$0
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Fund: State Aeronautics (0221-00)

Sources: Fund 0221-00 acts as a bucket to deposit all revenues available to the State Aeronautics Program Fund.

An aviation fuel tax is levied on all aircraft engine fuel sold in this state at the rate of 5 1/2 cents per gallon of aviation gasoline, and 4 1/2 cents per gallon of jet fuel (Idaho Code §63-2408). All moneys collected for licensing of aircraft and airmen, and all fines and penalties paid under the provisions of the law relating to or regulating the operations, registrations of licensing of aircraft or pilots, air safety or air flight not otherwise appropriated, and paid into the State Aeronautics Fund. Interest earned on idle funds are retained in this fund for the benefit of the State Aeronautics program as provided by legislation passed during the 2001 session. (Idaho Code §21-211). In the budget process, fund-detail 0221-02, 03, and 04 are used to designate the estimated revenues derived from these dedicated sources, federal grants, billing to other state agencies, respectively.

Also, receipts are collected and deposited to this fund to offset the use of state owned aircraft by other state agencies. In the budget system, fund-detail 0221-04 is used to designate the estimated revenues derived from billing to other state agencies.

Uses: The State Controller's accounting system controls expenditures at the fund level without regard to revenue source.

The State Aeronautics Fund is used for the purposes of defraying Idaho Transportation Department administrative expenses, per diem for the Idaho Transportation Board, furthering the development, administration, and enforcement of laws relating to aviation, for grants to airports, for the maintenance of state-owned airports, and for the operations of state-owned aircraft.(Idaho Code §21-211)

Budget Unit: TRFE(290) Capital Facilities

FY 03 \$0	FY 04 \$0	FY 05 \$50,000	FY 06 \$28,174	FY 07 \$50,000
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Budget Unit: TRFG(290) Aeronautics

FY 03 \$2,495,463	FY 04 \$3,321,147	FY 05 \$2,874,287	FY 06 \$2,286,441	FY 07 \$1,983,458
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Total State Aeronautics Fund (0221-00)

FY 03 \$2,495,463	FY 04 \$3,321,147	FY 05 \$2,924,286	FY 06 \$2,314,615	FY 07 \$2,033,458
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Fund: Emergency Relief (0232-00)

Sources: Federal Emergency Management Act (FEMA) funds.

Uses: Used for repair of highways damaged by flooding.

Budget Unit: TRFZ (Cont) (290) Disaster Subgrant

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$0
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Fund: Local Highway Distribution (0259-01)

Sources: This fund is a special fund for local units' of government share of the highway users revenue. Moneys are transferred to this special fund monthly by the State Controller's Office from the Highway Distribution Fund (§40-701).

Uses: The apportionment of funds in this account is described in §40-709. Each month three hundred twenty-six thousandths of one percent (0.326%) is appropriated to the local highway technical assistance council, and the balance of the appropriation is distributed to the locals. Apportionment of funds to local units of government is as follows: 30% goes to incorporated or specially chartered cities that maintain roads based on population and 70% goes to counties and highway districts. Of the portion going to counties and highway districts, 10% is divided equally among the forty-four counties, 45% is divided based on the dollar proportion of motor vehicle registrations, and 45% is divided based on the proportion of the number of miles of improved highways.

Budget Unit: TRNA (Cont) (290) Trust Refund and Distribution

FY 03 \$110,939,078	FY 04 \$112,257,745	FY 05 \$117,486,092	FY 06 \$117,518,017	FY 07 \$126,795,543
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Fund: Local Bridge Inspection (0259-03)

Sources: Receives \$100,000 from gasoline tax each year to promote the public safety on bridges on local roads and streets (§63-2412). Interest earned on the investment of idle moneys in the local bridge inspection fund goes to the local bridge inspection fund.

Uses: Moneys are used for the payment of the local matching share of federal funds available for periodic inspections of bridges to comply with federal laws (§40-703).

Budget Unit: TRLA (Cont) (290) Local Assistance

FY 03 \$111,319	FY 04 \$85,598	FY 05 \$99,958	FY 06 \$81,847	FY 07 \$120,580
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Fund: Railroad Grade Crossing Protection (0259-04)

Sources: Created by §62-304A, this fund receives \$250,000 from gasoline tax each year to promote the public safety at railroad grade crossings (§63-2412).

Uses: Moneys are used for the payment of all or part of the cost of installing, reconstructing, maintaining, or improving automatic or other safety appliances, signals or devices at railroad grade crossings (§62-304C).

Budget Unit: TRLA (Cont) (290) Local Assistance

FY 03 \$233,589	FY 04 \$1,094,047	FY 05 \$67,105	FY 06 \$333,252	FY 07 \$736,424
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Fund: State Highway (0260-00)

Sources: Fund 0260 acts as a bucket to deposit all revenues available to the State Highway Fund.

The State Highway Fund (\$40-702) receives most of its state funding from the Highway Distribution Fund (0261) according to the provisions of Idaho Code §40-792(2)(c). Fees established in title 49 are also distributed to the State Highway Fund. Miscellaneous receipts for sale of equipment, services, supplies and right-of-way permits. Interest earned on invested State Highway Fund dollars. In the budget system, fund-detail 0260-02 is used to designate the estimated revenues derived from these dedicated sources.

Federal aid is deposited to this fund as reimbursement of approved state expenditures for construction and improvement of highways. In the budget system, fund-detail 0260-03 is used to designate the estimated revenues available from federal sources.

Revenues derived from billings to other state agencies for services provided. In the budget system, fund-detail 0260-04 is used to designate the estimated revenues derived from billings to other state agencies for services provided.

Local and private funds are deposited to the State Highway Fund under joint contract federal/local/state/private agreements for construction and improvements of transportation systems. In the budget system, fund-detail 0260-05 is used to designate the estimated revenues derived from local governments and private parties.

Uses: The State Controller's accounting system controls expenditures at the fund level without regard to revenue source.

Moneys from this fund are used to pay for constructing, maintaining and administering the state highway system. State funds are used to match federal funds. This fund is used for Management and Support Services, Capital Facilities, Planning, Public Transportation and also pays operating costs of the Motor Vehicle Division to administer the provisions of Title 49 of the Idaho Code. Up to .5% of the State Highway Fund may be used to encourage use of recycled materials (§40-707).

Budget Unit: TRFA(290) Management and Support

FY 03	\$19,759,600	FY 04	\$18,411,301	FY 05	\$19,984,591	FY 06	\$20,640,406	FY 07	\$20,507,459
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Budget Unit: TRFB(290) Planning

FY 03	\$3,315,592	FY 04	\$3,428,074	FY 05	\$3,595,784	FY 06	\$5,216,811	FY 07	\$4,733,221
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Budget Unit: TRFC(290) Motor Vehicles

FY 03	\$16,129,549	FY 04	\$16,146,839	FY 05	\$17,156,153	FY 06	\$17,495,770	FY 07	\$22,405,774
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Budget Unit: TRFD(290) Highway Operations

FY 03	\$112,085,642	FY 04	\$118,706,670	FY 05	\$124,617,761	FY 06	\$132,599,656	FY 07	\$131,908,042
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Budget Unit: TRFE(290) Capital Facilities

FY 03	\$2,799,845	FY 04	\$2,199,499	FY 05	\$3,798,393	FY 06	\$4,063,300	FY 07	\$7,202,000
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Budget Unit: TRFF(290) Contract Construction & Right-of-Way Acquisition

FY 03	\$256,500,658	FY 04	\$253,831,494	FY 05	\$276,823,166	FY 06	\$302,506,373	FY 07	\$300,493,654
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Budget Unit: TRFH(290) Public Transportation

FY 03	\$3,995,705	FY 04	\$3,879,115	FY 05	\$4,174,573	FY 06	\$4,934,292	FY 07	\$7,277,183
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Total State Highway Fund (0260-00)

FY 03	\$414,586,590	FY 04	\$416,602,992	FY 05	\$450,150,420	FY 06	\$487,456,609	FY 07	\$494,527,334
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Fund: State Highway (Disaster) (0260-06)

Sources: ITD established this fund with the first six million dollars from the Restricted Highway Fund (HB 871 of 1996) and six million dollars from the Petroleum Clean Water Trust Fund (HB 289 of 1997).

Uses: Funds from this account are managed by ITD and provide the state and local match for federal disaster funds for road and street repair and restoration of local and state roads and bridges damaged by natural disasters in specific years and for specified counties (§41-4910A). (NOTE: A modest amount from this fund is expended in Contract Construction)

Budget Unit: TRFD(290) Highway Operations

FY 03	\$3,056	FY 04	\$0	FY 05	\$54	FY 06	\$0	FY 07	\$0
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Budget Unit: TRFF(290) Contract Construction & Right-of-Way Acquisition

FY 03	\$935,860	FY 04	\$274,572	FY 05	\$155,031	FY 06	\$0	FY 07	\$0
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Total State Highway (Disaster) Fund (0260-06)

FY 03	\$938,916	FY 04	\$274,572	FY 05	\$155,086	FY 06	\$0	FY 07	\$0
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Fund: Highway Distribution (0261-00)

Sources: The Highway Distribution Fund, created by Idaho Code §63-2412, includes State Highway Users Revenue collected under the following provisions:
(1) Gasoline (§63-2412(e)(4), §63-2402, §63-2405); less administration cost (Tax Commission)(§63-2412(1)(a) and refunds (§63-2412(1)(b); less \$250,000 for R.R. Grade Crossing (§63-2412(1)(c)); less \$100,00 for Local Bridge Inspection (§63-2412(1)(d); less 1.28% to Waterways Improvement, Parks & Recreation capital improvements, and Search & Rescue §63-2412(1)(e)(1); less 1.28% to Off-Road Vehicles, Park & Recreation capital improvements, and Search & Rescue §63-2412(1)(e)(2); and less .44% to the Parks and Recreation Capital Improvement Fund for roads and bridges §63-2412(1)(e)(3). (2) Special Fuel Tax less administration cost (Tax Commission) and refunds (§63-2418). (3) Special fuel permits & decals (§63-2438). (4) Penalties, interest & fines (Motor Fuels) (§63-2441, §63-3045). (5) Vehicle Registrations (§49-402, §49-434, §49-422). (6) Operator License (§49-306) less funds to Counties (§49-306(6)), less funds to EMS, state highway fund, and motorcycle safety program (§49-306(8)), less funds to Drivers Training (§49-306(8)). (7) Deposits not needed for future obligation from the Plate Manufacturing Fund (§49-450). (8) Excess weight permits (§49-1002), Dealers Plates, Stickers, & Temporary Registration Permits (§49-1004, §49-523). (9) Fines (§19-4705(2)(1), §49-239) less cities and counties retain part (§19-4705). (10) Fees from weight, speed, tire, and title regulations (§49-1002, §49-1004, and §49-523).

Uses: This fund is used to collect and distribute highway user's revenue according to the provision of Idaho Code §40-701. The net revenue in this fund is distributed: 57% to the State Highway Fund (0260), 38% to the Local Highway Distribution Fund (0259-01) (§40-709), and 5% to the Idaho Law Enforcement Fund (0264).

Budget Unit: TRNA (Cont) (290) Trust Refund and Distribution

FY 03	\$0	FY 04	\$0	FY 05	\$0	FY 06	\$0	FY 07	\$0
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Fund: Plate Manufacturing (0262-00)

Sources: In addition to the vehicle registration, whenever any plate is issued for vehicle registration there shall be charged a fee of three dollars per plate to be deposited into this fund (§49-450).

Uses: Of the amount collected for each plate, \$.50 shall be used to pay the Idaho Heritage Trust for the use of the copyrighted design provided for in §49-443 (1). After the actual costs of producing and manufacturing the plate are paid from the fund, the remainder is deposited into the Highway Distribution Fund. The Plate Manufacturing Fund is continuously appropriated (§49-450A).

Budget Unit: TRMA (Cont) (290) Plate Manufacturing

FY 03 \$1,330,265	FY 04 \$1,304,294	FY 05 \$1,787,057	FY 06 \$2,648,435	FY 07 \$2,242,931
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Fund: Abandoned Vehicle (0277-00)

Sources: An account is established, to be known and designated as the abandoned vehicle trust fund. There shall be set aside, paid into and credited to the fund, moneys remaining from any sale of an abandoned vehicle after satisfaction of all possessory liens and costs of conducting the sale (§49-1818(1)).

Uses: Moneys in the Abandoned Vehicle Trust Fund are continuously appropriated for the purposes of satisfying allowable claims and reimbursing the costs of administering the provisions of the chapter (§49-1818(2)).

Budget Unit: TRNA (Cont) (290) Trust Refund and Distribution

FY 03 \$1,539	FY 04 \$1,749	FY 05 \$3,060	FY 06 \$3,073	FY 07 \$2,023
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Fund: ITD - Garvee Projects (0374-00)

Sources: The GARVEE Capital Projects funds is created under Idaho Code 40-718(1). Moneys deposited into the fund originate from any draw of proceeds from the transportation bonds or notes issued by the Idaho Housing and Finance Association in accordance with chapter 62, Title 67, Idaho Code. Interest earned on idle moneys in the fund remain in the fund. All moneys in the fund are continuously appropriated.

Uses: Disbursement from this fund shall be made for projects in accordanc with capter 3, title 40, Idaho Code.

Budget Unit: TRGB (Cont) (290)

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$28,365,550
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Fund: ITD - Garvee Debt Service (0375-00)

Sources: The GARVEE Debt Service Fund is created by Idaho Code 40-718(2). Moneys deposited into the fund originate from transfers from the State Highway account upon certification by the Idaho Housing and Finance Association. Interest earned on idle moneys shall stay in the fund. All moneys in the fund are continuously appropriated.

Uses: Funds to be used for paying principal, interest, and other amounts required for transportation bonds or notes of the Idaho Housing Finance Association in accordance with chapter 62, title 67, Idaho Code.

Budget Unit: TRGB (Cont) (290)

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$9,191,814
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Fund: Local Highway Trust (0513-00)

Sources: Funds are submitted from local government agencies to cover in advance their share of preliminary engineering, right-of-way and construction on local projects. The money is held in this fund until the work on the project begins.

Uses: The funds are the local match on highway projects. The interest is distributed among the projects. If the project is canceled the funds are returned to the local government agency.

Budget Unit: TRNA (Cont) (290) Trust Refund and Distribution

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$0
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Fund: Motor Vehicle Trust (0576-00)

Sources: This fund holds jeopardy assessments, bonds and over-payments made by motor carriers and registration fees collected for other states under the International Registration Plan. It is also a temporary holding fund until the funds can be distributed to the proper funds.

Uses: Moneys collected on behalf of other states are paid out to them. Posted bond moneys are returned when appropriate, and the temporarily held funds are disbursed when the appropriate funds have been identified.

Budget Unit: TRNA (Cont) (290) Trust Refund and Distribution

FY 03	FY 04	FY 05	FY 06	FY 07
\$0	\$0	\$0	\$0	\$0

Fund: Idaho Traffic Safety (0263-00)

Sources: The National Highway Traffic Safety Association and the Federal Highway Administration make reimbursement for the completion of certain specific safety tasks. This fund holds the reimbursement moneys until they are distributed to the state or local agencies who have performed the tasks. The Idaho Traffic Safety Commission and the Idaho Department of Transportation staff act for the state to carry out activities required by the federal highway safety act of 1966 (§40-509).

Uses: Reimbursement for federally approved safety task costs.

Budget Unit: TRFD(290) Highway Operations

FY 03	FY 04	FY 05	FY 06	FY 07
\$1,483,902	\$1,400,775	\$1,539,357	\$0	\$0

Idaho Transportation Department Grand Total

FY 03	FY 04	FY 05	FY 06	FY 07
\$532,120,661	\$536,342,920	\$574,212,422	\$610,355,848	\$664,015,657